		FOR OHF USE					

LL1

2001
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2001)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0026765

Facility Name: Burgin Manor of Olney, Inc.

Address: 928 East Scott (Number) Olney (City) 62450 (Zip Code)

County: Richland

Telephone Number: 618-395-1000 **Fax #** 618-392-2150

IDPA ID Number: 37-1116643001

Date of Initial License for Current Owners: 4/20/82

Type of Ownership:

	VOLUNTARY,NON-PROFIT	x	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		x	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Ken Marx **Telephone Number:** 314-231-5544

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/01 to 12/31/01 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) (Date)
(Type or Print Name)
(Title)

Paid Preparer
(Signed) (Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) Fax # ( )

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number Burgin Manor of Olney, Inc. # 0026765 Report Period Beginning: 01/01/01 Ending: 12/31/01

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	153	Skilled (SNF)	153	55,845	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	153	TOTALS	153	55,845	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	27,139	20,735	1,675	49,549	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	27,139	20,735	1,675	49,549	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 88.73%

D. How many bed-hold days during this year were paid by Public Aid?
222 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [x]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [x]

I. On what date did you start providing long term care at this location?
Date started 04/20/82

J. Was the facility purchased or leased after January 1, 1978?
YES [x] Date 4/20/82 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [x] NO [ ] If YES, enter number of beds certified 16 and days of care provided 1,675

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL [x] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [x] NO [ ]

Tax Year: 12/31/01 Fiscal Year: 12/31/01

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Burgin Manor of Olney, Inc. # 0026765 Report Period Beginning: 01/01/01 Ending: 12/31/01

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	257,532	18,045	10,729	286,306	4,470	290,776		290,776			1
2	Food Purchase		240,815		240,815	(6,901)	233,914		233,914			2
3	Housekeeping	104,187	21,273		125,460		125,460		125,460			3
4	Laundry	71,374	9,716	379	81,469		81,469		81,469			4
5	Heat and Other Utilities			109,888	109,888		109,888		109,888			5
6	Maintenance	52,223	8,144	69,596	129,963		129,963	1,004	130,967			6
7	Other (specify):*											7
8	**TOTAL General Services**	485,316	297,993	190,592	973,901	(2,431)	971,470	1,004	972,474			8
	B. Health Care and Programs											
9	Medical Director			6,000	6,000		6,000		6,000			9
10	Nursing and Medical Records	1,513,418	104,909	53,688	1,672,015	4,470	1,676,485		1,676,485			10
10a	Therapy	13,290	6,801	176,979	197,070		197,070		197,070			10a
11	Activities	53,520	3,778	4,359	61,657		61,657		61,657			11
12	Social Services	66,831	436	2,168	69,435		69,435		69,435			12
13	Nurse Aide Training											13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	1,647,059	115,924	243,194	2,006,177	4,470	2,010,647		2,010,647			16
	C. General Administration											
17	Administrative	94,212		207,500	301,712		301,712	(16,268)	285,444			17
18	Directors Fees											18
19	Professional Services			40,514	40,514		40,514	14,622	55,136			19
20	Dues, Fees, Subscriptions & Promotions			12,443	12,443		12,443	(431)	12,012			20
21	Clerical & General Office Expenses	85,733	16,053	49,093	150,879	1,492	152,371	6,747	159,118			21
22	Employee Benefits & Payroll Taxes			603,803	603,803	6,901	610,704	12,465	623,169			22
23	Inservice Training & Education			212	212		212		212			23
24	Travel and Seminar			2,263	2,263		2,263		2,263			24
25	Other Admin. Staff Transportation			16,296	16,296		16,296		16,296			25
26	Insurance-Prop.Liab.Malpractice			80,192	80,192		80,192		80,192			26
27	Other (specify):*											27
28	**TOTAL General Administration**	179,945	16,053	1,012,316	1,208,314	8,393	1,216,707	17,135	1,233,842			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	2,312,320	429,970	1,446,102	4,188,392	10,432	4,198,824	18,139	4,216,963			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Burgin Manor of Olney, Inc. #0026765 Report Period Beginning: 01/01/01 Ending: 12/31/01

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7	8	9	10	
	D. Ownership											
30	Depreciation			141,729	141,729		141,729	16,514	158,243			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			194,676	194,676		194,676	(11,837)	182,839			32
33	Real Estate Taxes			77,617	77,617		77,617		77,617			33
34	Rent-Facility & Grounds							4,784	4,784			34
35	Rent-Equipment & Vehicles			10,040	10,040		10,040		10,040			35
36	Other (specify):*											36
37	**TOTAL Ownership**			424,062	424,062		424,062	9,461	433,523			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		2,734		2,734	4,470	7,204		7,204			39
40	Barber and Beauty Shops			20,239	20,239		20,239		20,239			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			83,767	83,767		83,767		83,767			42
43	Other (specify):* **Non allowable Cost**			99,890	99,890	(14,902)	84,988	(84,988)				43
44	**TOTAL Special Cost Centers**		2,734	203,896	206,630	(10,432)	196,198	(84,988)	111,210			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	2,312,320	432,704	2,074,060	4,819,084		4,819,084	(57,388)	4,761,696			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Burgin Manor of Olney, Inc. # 0026765 Report Period Beginning: 01/01/01 Ending: 12/31/01

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(2,833)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	15,763	30		9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(2,863)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)	7,579	17		16
17	Non-Care Related Fees				17
18	Fines and Penalties	(145)	17		18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional	(49,259)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule	(48,231)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (79,989)		$	30

OHF USE ONLY								
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	22,601		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 22,601		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (57,388)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		x	$		38
39						39
40	Gift and Coffee Shops		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

STATE OF ILLINOIS

Burgin Manor of Olney, Inc.

ID# **0026765**

Report Period Beginning: **01/01/01**

Ending: **12/31/01**

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Lobbying Expenses	$ (741)	20	1
2	Offset Interest Income	(15,994)	32	2
3	Offset Vending Machine Income	(4,462)	43	3
4	Offset Telephone Income	(1,463)	21	4
5	Newscoop	(15,110)	43	5
6	Public Relations	(3,203)	43	6
7	Golden Friendship	(885)	43	7
8	Resident/Family Relations	(3,494)	43	8
9	Corporate Taxes	(2,872)	43	9
10	Other Marketing Expense	(7)	43	10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(48,231)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Burgin Manor of Olney, Inc. # 0026765 Report Period Beginning: 01/01/01 Ending: 12/31/01

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	1,004	0	0	0	0	0	0	0	0	0	1,004	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	0	1,004	0	0	0	0	0	0	0	0	0	1,004	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	7,434	(23,702)	0	0	0	0	0	0	0	0	0	(16,268)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	14,622	0	0	0	0	0	0	0	0	0	14,622	19
20	Fees, Subscriptions & Promotions	(741)	310	0	0	0	0	0	0	0	0	0	(431)	20
21	Clerical & General Office Expenses	(1,463)	8,210	0	0	0	0	0	0	0	0	0	6,747	21
22	Employee Benefits & Payroll Taxes	0	12,465	0	0	0	0	0	0	0	0	0	12,465	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	5,230	11,905	0	0	0	0	0	0	0	0	0	17,135	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	5,230	12,909	0	0	0	0	0	0	0	0	0	18,139	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Burgin Manor of Olney, Inc. # 0026765 **Report Period Beginning:** 01/01/01 **Ending:** 12/31/01

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	15,763	751	0	0	0	0	0	0	0	0	0	16,514	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(15,994)	4,157	0	0	0	0	0	0	0	0	0	(11,837)	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	4,784	0	0	0	0	0	0	0	0	0	4,784	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(231)	9,692	0	0	0	0	0	0	0	0	0	9,461	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(84,988)	0	0	0	0	0	0	0	0	0	0	(84,988)	43
44	**TOTAL Special Cost Centers**	(84,988)	0	0	0	0	0	0	0	0	0	0	(84,988)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(79,989)	22,601	0	0	0	0	0	0	0	0	0	(57,388)	45

Facility Name & ID Number Burgin Manor of Olney, Inc. # 0026765 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Jerold Axelbaum	30.58	Burgin Health System, LLC	Columbia	Burgin Health		
Shirley Axelbaum	30.58	d/b/a The Williamsburg		Management, Inc	University City, MO	Management Co.
Steven Axelbaum	9.71					
Bruce Axelbaum	9.71					
Richard Axelbaum	9.71					
David Axelbaum	9.71					

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [x] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	17	Consulting Fees	$ 207,500	Burgin Health Management, Inc.	**	$	$ (207,500)	1
2	V	6	Repairs & Maintenance		Burgin Health Management, Inc.	**	1,004	1,004	2
3	V	19	Professional Fees		Burgin Health Management, Inc.	**	14,622	14,622	3
4	V	20	Taxes & Licenses		Burgin Health Management, Inc.	**	310	310	4
5	V	21	Clerical Expense		Burgin Health Management, Inc.	**	8,210	8,210	5
6	V	22	Employee Benefits		Burgin Health Management, Inc.	**	12,465	12,465	6
7	V	24	Seminars & Travel		Burgin Health Management, Inc.	**			7
8	V	30	Depreciation		Burgin Health Management, Inc.	**	751	751	8
9	V	32	Interest		Burgin Health Management, Inc.	**	4,157	4,157	9
10	V	34	Rent		Burgin Health Management, Inc.	**	4,784	4,784	10
11	V	17	Salaries		Burgin Health Management, Inc.	**	183,798	183,798	11
12	V								12
13	V								13
14	Total			$ 207,500			$ 230,101	$ * 22,601	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Burgin Manor of Olney, Inc. # 0026765 Report Period Beginning: 01/01/01 Ending: 12/31/01

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Jerold Axelbaum	President	Administrative	50.00	42,032	24	60.00	Wages	$ 59,798		1
2	Shirley Axelbaum	Vice President	Supervisory	50.00		20	50.00	Wages	15,438		2
3	Steve Axelbaum	Oper. Supervisor	Administrative			40	100.00	Wages	124,000		3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11		* The Williamsburg (Columbia, MO)									11
12											12
13								TOTAL	$ 199,236		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Burgin Manor of Olney, Inc. # 0026765 Report Period Beginning: 01/01/01 Ending: 12/31/01

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [x] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: Burgin Health Management
Street Address: 8220 Delmar
City / State / Zip Code: University City, MO
Phone Number: (314) 692-0777
Fax Number: (314) 692-0406

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	6	Repairs & Maintenance	Census Days	82,860	2	$ 1,679	$	49,549	$ 1,004	1
2	19	Professional Fees	Census Days	82,860	2	24,452		49,549	14,622	2
3	20	Taxes & Licenses	Census Days	82,860	2	519		49,549	310	3
4	21	Clerical Expense	Census Days	82,860	2	13,730		49,549	8,210	4
5	22	Employee Benefits	Census Days	82,860	2	6,782		49,549	4,056	5
6	24	Seminars & Travel	Census Days	82,860	2	0		49,549	0	6
7	25	Auto Expense	Census Days	82,860	2	0		49,549	0	7
8	30	Depreciation	Census Days	82,860	2	1,256		49,549	751	8
9	32	Interest	Census Days	82,860	2	6,952		49,549	4,157	9
10	34	Rent	Census Days	82,860	2	8,000		49,549	4,784	10
11	17	Jerold Axelbaum - Wages	Census Days	82,860	2	100,000		49,549	59,798	11
12	17	Steve Axelbaum - Wages	Direct						124,000	12
13	22	Payroll Taxes	Direct						8,409	13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 163,370	$		$ 230,101	25

Facility Name & ID Number Burgin Manor of Olney, Inc. # 0026765 Report Period Beginning: 01/01/01 Ending: 12/31/01

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	Union Planters Bank		x	Mortgage	$24,000.00	12/15/98	$ 2,564,250	$ 2,018,033	12/15/04	7.5000	$ 158,312	1
2	Illinois Community Bank		x	Telephone System	$723.00	4/7/99	35,041	17,601	3/7/04	9.4600	1,897	2
3	First National Bank of Olney		x	Vehicle	$784.00	3/1/00	37,830	27,423	3/1/05	8.7500	2,624	3
4	First National Bank of Olney		x	Renovations	$3,047.00	2/9/00	250,000	236,993	2/9/10	8.1000	18,161	4
5	See Attachment		x	Various	Various	Various	30,979	27,023	Various	Various	2,055	5
	Working Capital											
6	Union Planters Bank		x	Operating	1000 + interest	3/10/99	40,000	4,000	3/26/01	7.5000	840	6
7	First National Bank of Olney		x	Line of Credit	demand	12/9/99	25,020		12/9/00	1% over WJS	6,590	7
8	See Attachment		x	Various	various	Various	600,000	130,000	Various	Various	4,197	8
9	TOTAL Facility Related				$28,554.00		$ 3,583,120	$ 2,461,073			$ 194,676	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 3,583,120	$ 2,461,073			$ 194,676	15

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number Burgin Manor of Olney, Inc. # 0026765 **Report Period Beginning:** 01/01/01 **Ending:** 12/31/01

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2000 report.	$	74,315	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	75,966	2
3. Under or (over) accrual (line 2 minus line 1).	$	1,651	3
4. Real Estate Tax accrual used for 2001 report. (Detail and explain your calculation of this accrual on the lines below.)	$	75,966	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$		5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For 19 Tax Year. (Attach a copy of the real estate tax appeal board's decision.)**	$		6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	77,617	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1996	55,764	8
	1997	64,692	9
	1998	69,403	10
	1999	74,315	11
	2000	75,966	12

FOR OHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2000	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

Accrual for 2001 Taxes= 75966

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Burgin Manor of Olney, Inc. COUNTY Richland

FACILITY IDPH LICENSE NUMBER 0026765

CONTACT PERSON REGARDING THIS REPORT Ms. Sue Burgin

TELEPHONE 618-395-1000 FAX #: 618-392-2150

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	1-06-35-350-002	See Attached	$ 75,966.00	$ 75,966.00
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 75,966.00	$ 75,966.00

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? _____ YES x NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

Facility Name & ID Number Burgin Manor of Olney, Inc. # 0026765 Report Period Beginning: 01/01/01 Ending: 12/31/01

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 41,617 B. General Construction Type: Exterior Brick Frame Wood Number of Stories One

C. Does the Operating Entity? [x] (a) Own the Facility [ ] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [x] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

N/A

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [x] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Resident Care	234,725	1982	$ 75,000	1
2					2
3	TOTALS	234,725		$ 75,000	3

Facility Name & ID Number Burgin Manor of Olney, Inc. # 0026765 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4			1982	1982	$ 1,510,000	$	15	$ 53,929	$ 53,929	$ 1,053,502	4
5			1996	1996	826,743	21,199	39	33,070	11,871	181,755	5
6											6
7											7
8											8
	Improvement Type**										
9	Land Improvements			1985	557		10			557	9
10	Land Improvements			1987	21,035		10			21,035	10
11	Land Improvements			1991	622	36	15	41	5	346	11
12	Landscaping			1992	1,112	66	15	74	8	945	12
13	Asphalt Repairs			1995	455	54	10		(54)	455	13
14	Courtyard Improvements			1996	1,533	253	15	102	(151)	713	14
15	Additions			1983	35,819		10			35,819	15
16	Additions			1984	30,212		10			30,212	16
17	Additions			1985	14,744		10			14,744	17
18	Additions			1986	24,917		10			24,917	18
19	Additions			1987	16,810		10			16,810	19
20	Additions			1988	387		10			387	20
21	Additions			1989	10,163	666	10		(666)	10,163	21
22	Additions			1990	12,277	805	10		(805)	12,277	22
23	Additions			1991	28,943	919	31	934	15	14,169	23
24	Additions			1992	3,542	112	10	114	2	1,467	24
25	Additions			1993	51,504	1,573	Various	4,203	2,630	37,568	25
26	Additions			1994	36,243	1,715	Various	2,691	976	19,562	26
27	Additions			1994	4,406	34	Various	227	193	1,554	27
28	Additions			1995	7,326	73	Various	619	546	3,930	28
29	Additions			1996	87,605	15,330	Various	12,174	(3,156)	55,208	29
30	Landscaping			1997	2,287	217	15	152	(65)	857	30
31	Entrance Drive			1997	8,461	1,348	15	564	(784)	2,891	31
32	Lighting			1997	739	201	7	106	(95)	397	32
33	Fire Alarm			1997	1,316	352	7	188	(164)	705	33
34	Sprinkler			1997	30,726	8,525	7	4,389	(4,136)	16,460	34
35	Soffit			1998	16,899	433	39	433		1,078	35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Burgin Manor of Olney, Inc. # 0026765 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Fencing	1998	$ 15,209	$ 1,921	15	$ 1,014	$ (907)	$ 2,534	37
38	Landscaping	1998	1,292	121	15	86	(35)	194	38
39	Parking Lot	1998	23,912	2,534	15	1,594	(940)	4,184	39
40	Lighting-West Bldg	1998	1,085	48	39	28	(20)	78	40
41	Lighting-East Bldg	1998	701	64	39	18	(46)	60	41
42	Ceiling-East Hall	1998	1,670	84	39	43	(41)	114	42
43	Carpet	1998	498	146	39	13	(133)	110	43
44	Door Closers	1998	1,062	278	39	27	(251)	123	44
45	Lighting Improvements	1998	9,850	1,373	39	253	(1,120)	752	45
46	Carpet	1999	296	79	5	59	(20)	162	46
47	Hubl & Ratchet Cutter	1999	1,129		10	113	113	292	47
48	Carpet	1999	888	184	5	178	(6)	460	48
49	Sprinklers	1999	1,079		7	154	154	385	49
50	Sprinklers	1999	477		7	68	68	164	50
51	Electric Quick Serve	1999	435		10	44	44	110	51
52	Ceiling-West nurse's station	1999	531	64	12	44	(20)	114	52
53	Ceiling- Aspen	1999	1,221	131	12	102	(29)	255	53
54	Breezeway Soffit, facia, and gutters	1999	1,435	137	15	96	(41)	216	54
55	Sidewalks	1999	10,278	1,580	15	685	(895)	1,656	55
56	Driveway	1999	19,536	2,600	15	1,302	(1,298)	2,930	56
57	Gutter	1999	(220)		15	(15)	(15)	30	57
58	Soffit	1999	(1,215)	(30)	15	(81)	(51)	162	58
59	Tools	1999	(435)		10	(44)	(44)	88	59
60	Ratchet Cutter	1999	(1,129)		10	(113)	(113)	226	60
61	Dry Pendant Sprinklers	1999	(1,556)		7	(222)	(222)	444	61
62	Concrete Pad for Dumpster Site	2000	906	86	15	60	(26)	120	62
63	Lamps	2000	5,502	1,347	10	550	(797)	1,100	63
64	Electrical Fixtures	2000	3,761	921	10	376	(545)	752	64
65	Alarm System	2000	10,261	2,513	10	1,026	(1,487)	2,052	65
66	Overbed Tables	2000	5,670	1,389	15	378	(1,011)	945	66
67	4 Drawer Cabinets	2000	19,256	4,716	15	1,284	(3,432)	2,568	67
68	Drapes, Valances, Bedspreads	2000	23,184	5,678	5	4,637	(1,041)	9,274	68
69	Sidewalks	2000	14,236	1,352	8	1,780	428	3,560	69
70	TOTAL (lines 4 thru 69)		$ 2,958,188	$ 83,227		$ 129,547	$ 46,320	$ 1,596,697	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Burgin Manor of Olney, Inc. # 0026765 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 2,958,188	$ 83,227		$ 129,547	$ 46,320	$ 1,596,697	1
2	Chairs	2000	11,939	2,924	10	1,194	(1,730)	2,388	2
3	Remodeling	2000	8,255	2,022	15	550	(1,472)	1,100	3
4	Corner Protectors & Kick Plates	2000	2,873	930	10	287	(643)	574	4
5	Painting	2000	11,260	2,522	5	2,252	(270)	4,504	5
6	Floor Tiling	2000	3,799	930	20	190	(740)	380	6
7	Wallpaper	2000	10,972	3,041	5	2,194	(847)	4,388	7
8	3 Ceiling Fans	2001	1,359	47	27	50	3	50	8
9	Architectural Services	2001	12,131	312	27	450	138	450	9
10	Drywalling	2001	919	26	27	34	8	34	10
11	2 bedrooms converted to dining room	2001	1,103	15	27	41	26	41	11
12	Drapery Liners & Hardware	2001	2,856	408	7	408		408	12
13	Floor Tiling	2001	11,118	1,588	7	1,588		1,588	13
14	Magnetic Lock & Key Pad	2001	2,872	410	7	410		410	14
15	2 60 lb. Washers	2001	13,630		7	1,947	1,947	1,947	15
16	Toilets & Lavatory	2001	1,281	87	7	183	96	183	16
17	Alarm System	2001	5,903		7	843	843	843	17
18	2 Boilers for Furnace	2001	16,508	2,358	7	2,358		2,358	18
19	Doors for Aspen Wing	2001	981	140	7	140		140	19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 3,077,947	$ 100,987		$ 144,666	$ 43,679	$ 1,618,483	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Burgin Manor of Olney, Inc. # 0026765 Report Period Beginning: 01/01/01 Ending: 12/31/01

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 507,137	$ 31,125	$	$ (31,125)		$	71
72	Current Year Purchases	3,795		542	542			72
73	Fully Depreciated Assets	348,704						73
74								74
75	TOTALS	$ 859,636	$ 31,125	$ 542	$ (30,583)		$	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Residental Care	1992 Ford Ranger	1996	$ 3,780	$ 203	$ 756	$ 553	5	$ 4,158	76
77	Administration	Lexus	1996	19,832	1,131	3,960	2,829		21,161	77
78	Facility Use	1993 Dodge & '00 Ford Van	1997	45,810	5,223	4,168	(1,055)		2,700	78
79	Facility Use	1998 Toyota Avalon	2001	17,000	3,060	3,400	340	5	3,400	79
80	TOTALS			$ 86,422	$ 9,617	$ 12,284	$ 2,667		$ 31,419	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 7,176,952	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 141,729	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 157,492	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 15,763	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 3,268,385	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. [ ] YES [ ] NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: [ ] YES [ ] NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2002	$
13.	/2003	$
14.	/2004	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? [ ] YES [x] NO

16. Rental Amount for movable equipment: $ 8,525 Description: Dishwshr-1140; IVAC Pump-359; Oxygen Concentra.-5207; Air Beds-1709;Floor Buffer-110
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Burgin Manor of Olney, Inc. # 0026765 Report Period Beginning: 01/01/01 Ending: 12/31/01

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? [ ] YES [x] NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
- IN-HOUSE PROGRAM [ ]
- IN OTHER FACILITY [ ]
- COMMUNITY COLLEGE [ ]
- HOURS PER AIDE ____

3. CLINICAL PORTION:
- IN-HOUSE PROGRAM [ ]
- IN OTHER FACILITY [ ]
- HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$ N/A			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	N/A

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist		hrs	$	2,082	$ 60,729	$ 6,083	2,082	$ 66,812	1
2	Licensed Speech and Language Development Therapist		hrs		780	37,383	98	780	37,481	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs		1,843	78,866	620	1,843	79,486	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts							9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	TOTAL			$	4,705	$ 176,978	$ 6,801	4,705	$ 183,779	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Burgin Manor of Olney, Inc. **#** 0026765 **Report Period Beginning:** 01/01/01 **Ending:** 12/31/01

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/01 **(last day of reporting year)**

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$	$	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	522,706		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance			6
7	Other Prepaid Expenses	30,979		7
8	Accounts Receivable (owners or related parties)	210,168		8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 763,853	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	75,000		13
14	Buildings, at Historical Cost	2,998,856		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	1,012,436		16
17	Accumulated Depreciation (book methods)	(2,872,875)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 1,213,417	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 1,977,270	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 87,323	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable	313,040		29
30	Accrued Salaries Payable	48,330		30
31	Accrued Taxes Payable (excluding real estate taxes)	19,301		31
32	Accrued Real Estate Taxes(Sch.IX-B)	75,966		32
33	Accrued Interest Payable	8,056		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Other Liabilities	15,048		36
37	Cash Overdraft	67,021		37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 634,085	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	132,736		39
40	Mortgage Payable	2,018,033		40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 2,150,769	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 2,784,854	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (807,584)	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 1,977,270	$	48

***(See instructions.)**

Facility Name & ID Number Burgin Manor of Olney, Inc. # 0026765 Report Period Beginning: 01/01/01 Ending: 12/31/01

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (897,187)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (897,187)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	172,027	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(82,424)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 89,603	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ (807,584)	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Burgin Manor of Olney, Inc. # 0026765 Report Period Beginning: 01/01/01 Ending: 12/31/01

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 4,976,464	1
2	Discounts and Allowances for all Levels	(428,957)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 4,547,507	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	228,905	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 228,905	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care	16,694	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio	2,881	15
16	Rental of Facility Space		16
17	Sale of Drugs	62,514	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services	76,457	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 158,546	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	15,994	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 15,994	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	See Attached Schedule	40,159	28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 40,159	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 4,991,111	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	973,901	31
32	Health Care	2,006,177	32
33	General Administration	1,208,314	33
	B. Capital Expense		
34	Ownership	424,062	34
	C. Ancillary Expense		
35	Special Cost Centers	122,863	35
36	Provider Participation Fee	83,767	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 4,819,084	40
41	**Income before Income Taxes (line 30 minus line 40)****	172,027	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 172,027	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

**** **Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Burgin Manor of Olney, Inc. # 0026765 Report Period Beginning: 01/01/01 Ending: 12/31/01

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	2,039	2,319	$ 48,211	$ 20.79	1
2	Assistant Director of Nursing	1,885	2,085	38,974	18.69	2
3	Registered Nurses	23,026	24,369	360,260	14.78	3
4	Licensed Practical Nurses	12,806	13,643	181,623	13.31	4
5	Nurse Aides & Orderlies	95,916	99,744	827,352	8.29	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,327	1,327	12,561	9.47	8
9	Activity Director	2,077	2,152	23,218	10.79	9
10	Activity Assistants	9,835	10,014	65,014	6.49	10
11	Social Service Workers	3,223	3,261	28,060	8.60	11
12	Dietician					12
13	Food Service Supervisor	2,040	2,401	29,479	12.28	13
14	Head Cook	5,640	5,915	48,583	8.21	14
15	Cook Helpers/Assistants	20,479	21,069	133,056	6.32	15
16	Dishwashers					16
17	Maintenance Workers	4,473	4,636	51,582	11.13	17
18	Housekeepers	14,911	15,647	103,754	6.63	18
19	Laundry	10,448	10,647	69,025	6.48	19
20	Administrator	2,085	2,330	58,828	25.25	20
21	Assistant Administrator	1,885	2,085	27,823	13.34	21
22	Other Administrative	1,047	1,047	13,689	13.07	22
23	Office Manager	2,210	2,370	37,680	15.90	23
24	Clerical	2,228	2,321	25,278	10.89	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,466	2,670	27,026	10.12	31
32	Other Health C: Care Plan Nurse	3,311	3,537	55,343	15.65	32
33	Other(specify) Dietary Aides	6,206	6,470	45,901	7.09	33
34	TOTAL (lines 1 - 33)	231,563	242,059	$ 2,312,320 *	$ 9.55	34

* This total must agree with page 4, column 1, line 45. ** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	202	$ 9,185	Line 1(3)	35
36	Medical Director	Monthly	6,000	Line 9(3)	36
37	Medical Records Consultant	Monthly	750	Line 10(3)	37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	1,800	Line 10(3)	39
40	Physical Therapy Consultant	1,843	78,866	Line 10a(3)	40
41	Occupational Therapy Consultant	2,082	60,729	Line 10a(3)	41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	780	37,384	Line 10a(3)	43
44	Activity Consultant	27	1,713	Line 11(3)	44
45	Social Service Consultant	26	1,650	Line 12(3)	45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)	4,960	$ 198,077		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	N/A	$		50
51	Licensed Practical Nurses	N/A			51
52	Nurse Aides	N/A			52
53	TOTAL (lines 50 - 52)		$		53

Facility Name & ID Number Burgin Manor of Olney, Inc. # 0026765 Report Period Beginning: 01/01/01 Ending: 12/31/01

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Jerold Axelbaum	Administrative	30.58	$ 4,851
Shirley Axelbaum	Administrative	30.58	15,438
Sue Burgin	Administrator	0	62,752
Una Tarpley	Asst. Admin	0	11,171
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 94,212

B. Administrative - Other

Description	Amount
Management Fees (eliminated in column 7)	$ 207,500
TOTAL (agree to Schedule V, line 17, col. 3)	$ 207,500
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Cunningham Accounting	Accounting	$ 12,006
Kemper CPA Group	Accounting	2,250
BKD, LLP	Accounting	11,549
Stone Carlie & Co.	Accounting	6,992
First National Bank	Loans	265
Rosenblum, Goldenhersch	Legal	5,720
Small Parket & Blossom, Inc	401(K) Consulting	1,732
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 40,514

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 72,959
Unemployment Compensation Insurance	30,544
FICA Taxes	176,892
Employee Health Insurance	145,616
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Morale	32,306
Other Employee Benefits	142,473
Employer 401(K) Contrib.	9,914
Management Company Allocation	
Payroll Taxes	8,409
Employee Benefits	4,056
TOTAL (agree to Schedule V, line 22, col.8)	$ 623,169

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	1,220
Health Care Worker Background Check	
(Indicate # of checks performed 48)	576
Illinois Health Care Assn. Dues	8,267
Other Dues	1,081
Various Books & Subscriptions	1,244
Quality Assurance	55
Mgmt Company Allocation:	
Licenses	310
Less: Public Relations Expense	(741)
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 12,012

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	2,263
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 2,263

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Burgin Manor of Olney, Inc. # 0026765 Report Period Beginning: 01/01/01 Ending: 12/31/01

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7		N/A											
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Burgin Manor of Olney, Inc. # 0026765 **Report Period Beginning:** 01/01/01 **Ending:** 12/31/01

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **IHCA 8267.46**

(3) Did the nursing home make political contributions or payments to a political action organization? **Yes** If YES, have these costs been properly adjusted out of the cost report? **Yes**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **Yes** If YES, what is the capacity? **176**

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **7 yrs**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **30,026** Line

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **x** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **x** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **83,767**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **6,901**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **Yes**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **0**
d. Have vehicle usage logs been maintained? **Yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **No**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **Yes**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? If no, please explain.

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **Yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **Yes**
Attach invoices and a summary of services for all architect and appraisal fees.